



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

Principal Office: 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES**Utility Address:** 30 WEST CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**When was utility organized?** 4/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729-2467**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: GERALD O'DRISCOLL**Title:** CHAIRMAN**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 4/11/2000**Period covered by most recent audit:** 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: JOHN W. ALLEN**Title:** MANAGER**Office Address:**30 W. CENTRAL ST., ROOM 209
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**E-mail Address:** jallen@ci.chippewa-falls.wi.us

Name of utility commission/committee: REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

Names of members of utility commission/committee:

BRIAN HEDRINGTON

GERALD O'DRISCOLL, CHAIRMAN

NICHOLAS THORNTON, VICE-CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,938,733	1,950,119	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	957,653	885,149	2
Depreciation Expense (403)	274,821	282,579	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	222,329	213,303	5
Total Operating Expenses	1,454,803	1,381,031	
Net Operating Income	483,930	569,088	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	483,930	569,088	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	84,957	43,057	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	84,957	43,057	
Total Income	568,887	612,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	568,887	612,145	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	32,000	32,000	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	32,000	32,000	
Net Income	536,887	580,145	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,562,976	4,982,831	20
Balance Transferred from Income (433)	536,887	580,145	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,099,863	5,562,976	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING CASH AND INVESTMENTS	34,864	5
INTEREST ON SPECIAL FUND INVESTMENTS	50,093	6
Total (Acct. 419):	84,957	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,938,733	0	0	0	1,938,733	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	775				775	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,937,958	0	0	0	1,937,958	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	397,113		397,113	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,912		10,912	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,909		1,909	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	46,502		46,502	19
Total Payroll	456,436	0	456,436	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,725,232	12,299,011	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,988,787	2,771,229	2
Net Utility Plant	9,736,445	9,527,782	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	9,736,445	9,527,782	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,356	9,356	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,528	1,528	6
Net Nonutility Property	7,828	7,828	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,142,452	837,570	9
Total Other Property and Investments	1,150,280	845,398	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,055,137	431,886	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	187,525	155,417	15
Other Accounts Receivable (143)	6,912	25,552	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	149,975	127,788	18
Materials and Supplies (151-163)	88,694	86,546	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	141,638	144,722	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,629,881	971,911	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	12,516,606	11,345,091	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,004,304	1,004,304	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,099,863	5,562,976	28
Total Proprietary Capital	7,104,167	6,567,280	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	800,000	800,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	800,000	800,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	20,520	28,152	33
Payables to Municipality (233)	524,354	98,419	34
Customer Deposits (235)	480	240	35
Taxes Accrued (236)	192,792	185,750	36
Interest Accrued (237)	32,000	32,000	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	770,146	344,561	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	126,100	121,629	44
Total Deferred Credits	126,100	121,629	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,716,193	3,511,621	49
Total Liabilities and Other Credits	12,516,606	11,345,091	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,606,552	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	116,506				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	2,174				7
Total Utility Plant	12,725,232	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,988,787	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	2,988,787	0	0	0	
Net Utility Plant	9,736,445	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,771,229				2,771,229	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	274,821				274,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,330				9,330	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	18,340				18,340	9
Salvage	41,670				41,670	10
Other credits (specify):						11
None	0				0	12
Total credits	344,161	0	0	0	344,161	13
Debits during year						14
Book cost of plant retired	120,568				120,568	15
Cost of removal	6,035				6,035	16
Other debits (specify):						17
None	0				0	18
Total debits	126,603	0	0	0	126,603	19
Balance End of Year	2,988,787	0	0	0	2,988,787	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
TANK LIGHTING HELD FOR RESALE	9,356			9,356	2
Total Nonutility Property (121)	9,356	0	0	9,356	
Less accum. prov. depr. & amort. (122)	1,528			1,528	3
Net Nonutility Property	7,828	0	0	7,828	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	88,694	86,546	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	<u><u>88,694</u></u>	<u><u>86,546</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	N/A	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,004,304	1
Changes during year (explain):		
NONE	0	2
Balance end of year	1,004,304	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)					0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
FROM WASTEWATER	01/16/1998	02/15/2001	4.00%	800,000	1
Total for Account 223				800,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	185,750	1
Accruals:		
Charged water department expense	222,329	2
Charged electric department expense	0	3
Charged sewer department expense	3,527	4
Other (explain):		
Charged to Plant Accounts	835	5
Charged to Accumulated Depreciation Accounts	146	6
Charged to Accounts Receivable Billing Accounts	3,557	7
Total Accruals and other credits	230,394	
Taxes paid during year:		
County, state and local taxes		8
Social Security taxes	34,917	9
PSC Remainder Assessment	2,685	10
Other (explain):		
1999 Tax Equivalent Transferred to A/C #233 (Paid in 2001)	185,750	11
Total payments and other debits	223,352	
Balance end of year	192,792	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advance from Wastewater Utility Funds	32,000	32,000	32,000	32,000	2
Subtotal	32,000	32,000	32,000	32,000	
Other Long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	32,000	32,000	32,000	32,000	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,511,621	0	0	0	0	3,511,621	1
Add credits during year:							
For Services	37,388					37,388	2
For Mains	144,186					144,186	3
Other (specify):							
HYDRANTS	20,998					20,998	4
FOUNTAINS	2,000					2,000	5
Deduct charges (specify):							
NONE	0					0	6
Balance End of Year	3,716,193	0	0	0	0	3,716,193	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	819,546					819,546	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
LOCAL GOVERNMENT INVESTMENT POOL	1,142,452	4
Total (Acct. 126):	1,142,452	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	187,525	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	187,525	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
BANKRUPTCY JUDGEMENTS	1,121	15
CHEMICAL FEEDER MAINTENANCE-NORTHERN CENTER	2,732	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
CUSTOMER CHARGES FOR CONSTRUCTION	2,896	17
MISCELLANEOUS BILLINGS FOR REPAIRS AND SERVICES TO OTHERS	163	18
Total (Acct. 143):	6,912	
Receivables from Municipality (145):		
WASTEWATER DEPARTMENT'S SHARE OF METER RELATED COSTS	82,104	19
OTHER WASTEWATER OPERATIONAL COSTS PAID BY WATER UTILITY	1,910	20
BALANCE DUE ON 2000 PUBLIC FIRE PROTECTION CHARGE	8,400	21
SPECIAL ASSESSMENTS	6,210	22
DATA PROCESSING LABOR	3,580	23
TELEPHONE CHARGES	1,909	24
DELINQUENT BILLINGS PLACED ON TAX ROLL	44,558	25
OTHER GENERAL FUND OPERATIONAL COSTS	1,304	26
Total (Acct. 145):	149,975	
Prepayments (165):		
NONE		27
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		32
Total (Acct. 186):	0	
Payables to Municipality (233):		
INSURANCE COSTS PAID BY CITY'S GENERAL FUND	31,414	33
STREET OPENING CHARGES TO UTILITY	12,446	34
1999 TAX EQUIVALENT PAID TO CITY IN 2001	185,750	35
OTHER OPERATIONAL COSTS PAID BY THE CITY'S GENERAL FUND	3,391	36

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
FACILITY RENT DUE WASTEWATER UTILITY	12,000	37
INTEREST ON ADVANCE DUE WASTEWATER UTILITY	32,000	38
OPERATIONAL COSTS PAID BY WASTEWATER UTILITY	552	39
UTILITY COSTS FOR PLANT ADDITIONS PAID BY CITY:		40
PARK AVENUE	122,951	41
WILLOW STREET	12,722	42
LAKELAND DRIVE, CTH I	111,128	43
Total (Acct. 233):	524,354	
Other Deferred Credits (253):		
SICK LEAVE PAYABLE	108,747	44
VACATION PAYABLE	17,353	45
Total (Acct. 253):	126,100	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,394,528	0	0	0	12,394,528	1
Materials and Supplies	87,620	0	0	0	87,620	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	2,880,008	0	0	0	2,880,008	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,613,907	0	0	0	3,613,907	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	5,988,233	0	0	0	5,988,233	
Net Operating Income	483,930	0	0	0	483,930	8
Net Operating Income as a percent of						
Average Net Rate Base	8.08%	N/A	N/A	N/A	8.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,004,304	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,831,419	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	6,835,723	
Net Income		
Net Income	536,887	5
Percent Return on Proprietary Capital	7.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Extensions of service did take place in 2000 as can be seen in the statistical schedules.
Contracted projects included work done on Park Avenue, Willow Street and Lakeland Drive/ CTH I.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. John W. Allen, Manager
Chippewa Falls Department of Public Utilities
30 West Central Street, Room 209
Chippewa Falls, WI 54729-2467

2000 Analytical Review DWCCA-1120-ELE

Dear Mr. Allen:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,918,166	1
Total Sales of Water	1,918,166	
Other Operating Revenues		
Forfeited Discounts (470)	10,988	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,579	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,567	
Total Operating Revenues	1,938,733	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	15,785	8
Pumping Expenses (620-633)	124,274	9
Water Treatment Expenses (640-652)	100,608	10
Transmission and Distribution Expenses (660-678)	379,477	11
Customer Accounts Expenses (901-905)	54,738	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	282,771	14
Total Operation and Maintenance Expenses	957,653	
Other Operating Expenses		
Depreciation Expense (403)	274,821	15
Amortization Expense (404-407)	0	16
Taxes (408)	222,329	17
Total Other Operating Expenses	497,150	
Total Operating Expenses	1,454,803	
NET OPERATING INCOME	483,930	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,070	211,202	592,697	4
Commercial	973	143,603	286,523	5
Industrial	113	806,856	623,024	6
Total Metered Sales to General Customers (461)	5,156	1,161,661	1,502,244	
Private Fire Protection Service (462)	68		30,128	7
Public Fire Protection Service (463)	1		306,471	8
Other Sales to Public Authorities (464)	32	59,736	79,323	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	5,257	1,221,397	1,918,166	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	306,471	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	306,471	
Forfeited Discounts (470):		
Customer late payment charges	10,988	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,988	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,917	10
Other (specify):		
HYDRANT USE, HYDRANT METER RENTALS, FROZEN METER REPAIRS, RESETTING METERS	2,662	11
Total Other Water Revenues (474)	9,579	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	7,635	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	8,150	13
Total Source of Supply Expenses	15,785	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	88,515	17
Pumping Labor and Expenses (624)	21,948	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	13,811	25
Total Pumping Expenses	124,274	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	70,164	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	24,606	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	5,838	33
Total Water Treatment Expenses	100,608	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	28,616	34
Storage Facilities Expenses (661)	3,345	35
Transmission and Distribution Lines Expenses (662)	140,165	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	38,010	39
Rents (666)	12,000	40
Maintenance Supervision and Engineering (670)	28,616	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	11,936	43
Maintenance of Transmission and Distribution Mains (673)	33,643	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	26,507	46
Maintenance of Meters (676)	37,603	47
Maintenance of Hydrants (677)	17,257	48
Maintenance of Miscellaneous Plant (678)	1,779	49
Total Transmission and Distribution Expenses	379,477	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	11,177	51
Customer Records and Collection Expenses (903)	42,786	52
Uncollectible Accounts (904)	775	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	54,738	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	38,828	56
Office Supplies and Expenses (921)	8,223	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	84,206	59
Property Insurance (924)	8,565	60
Injuries and Damages (925)	22,849	61
Employee Pensions and Benefits (926)	116,699	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,101	65
Rents (931)	300	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	282,771	
Total Operation and Maintenance Expenses	957,653	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	192,792	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	3,527	2
Net property tax equivalent		189,265	
Social Security	DIRECT BASED ON PAYROLL	30,379	3
PSC Remainder Assessment	N/A	2,685	4
Other (specify): NONE	N/A	0	5
Total tax expense		222,329	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224950				3
County tax rate	mills		4.209450				4
Local tax rate	mills		10.021890				5
School tax rate	mills		11.120250				6
Voc. school tax rate	mills		1.969190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.545730				10
Less: state credit	mills		1.676180				11
Net tax rate	mills		25.869550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.021890				14
Combined School Tax Rate	mills		13.089440				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.111330				17
Total Tax Rate	mills		27.545730				18
Ratio of Local and School Tax to Total	dec.		0.839017				19
Total tax net of state credit	mills		25.869550				20
Net Local and School Tax Rate	mills		21.704987				21
Utility Plant, Jan. 1	\$	12,299,011	12,299,011				22
Materials & Supplies	\$	86,546	86,546				23
Subtotal	\$	12,385,557	12,385,557				24
Less: Plant Outside Limits	\$	21,707	21,707				25
Taxable Assets	\$	12,363,850	12,363,850				26
Assessment Ratio	dec.		0.889094				27
Assessed Value	\$	10,992,625	10,992,625				28
Net Local & School Rate	mills		21.704987				29
Tax Equiv. Computed for Current Year	\$	238,595	238,595				30
Tax Equivalent per 1994 PSC Report	\$	196,054					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	192,792					32
Tax equiv. for current year (see note 6)	\$	192,792					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,554		4
Structures and Improvements (311)	76,457		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	198,964		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	23,490		11
Total Source of Supply Plant	316,465	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	40,102		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	224,439		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	237,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,847		20
Total Pumping Plant	518,149	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	846,033		22
Water Treatment Equipment (332)	1,201,340	1,391	23
Total Water Treatment Plant	2,047,373	1,391	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,291		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			17,554	4
Structures and Improvements (311)			76,457	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			198,964	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			23,490	11
Total Source of Supply Plant	0	0	316,465	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			40,102	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			224,439	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			237,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,847	20
Total Pumping Plant	0	0	518,149	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			846,033	22
Water Treatment Equipment (332)	955		1,201,776	23
Total Water Treatment Plant	955	0	2,047,809	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,291	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	948,000		26
Transmission and Distribution Mains (343)	4,917,932	259,371	27
Fire Mains (344)	0		28
Services (345)	1,570,519	94,312	29
Meters (346)	365,520	21,133	30
Hydrants (348)	839,730	62,199	31
Other Transmission and Distribution Plant (349)	6,166	6,124	32
Total Transmission and Distribution Plant	8,661,158	443,139	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,988	4,425	35
Computer Equipment (391.1)	50,325	2,401	36
Transportation Equipment (392)	242,611	12,626	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	50,606	1,899	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	116,168	68,268	41
Communication Equipment (397)	7,305	959	42
SCADA Equipment (397.1)	167,357	9,507	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	639,360	100,085	
Total utility plant in service directly assignable	12,182,505	544,615	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,182,505	544,615	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			948,000	26
Transmission and Distribution Mains (343)			5,177,303	27
Fire Mains (344)			0	28
Services (345)	2,323		1,662,508	29
Meters (346)	5,799		380,854	30
Hydrants (348)	434		901,495	31
Other Transmission and Distribution Plant (349)	1,643		10,647	32
Total Transmission and Distribution Plant	10,199	0	9,094,098	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	753		8,660	35
Computer Equipment (391.1)	8,898		43,828	36
Transportation Equipment (392)	25,152		230,085	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	3,544		48,961	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	70,000		114,436	41
Communication Equipment (397)	1,067		7,197	42
SCADA Equipment (397.1)			176,864	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	109,414	0	630,031	
Total utility plant in service directly assignable	120,568	0	12,606,552	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	120,568	0	12,606,552	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	5,679	2.70%	2,064	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	110,485	2.94%	5,850	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	5,671	4.55%	1,069	7
Total Source of Supply Plant	121,835		8,983	
PUMPING PLANT				
Structures and Improvements (321)	22,276	2.43%	974	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	15,786	4.42%	9,920	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	144,680	4.42%	10,509	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,347	4.29%	500	15
Total Pumping Plant	198,089		21,903	
WATER TREATMENT PLANT				
Structures and Improvements (331)	60,345	3.33%	28,173	16
Water Treatment Equipment (332)	102,735	4.00%	48,062	17
Total Water Treatment Plant	163,080		76,235	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	504,463	1.86%	17,633	19
Transmission and Distribution Mains (343)	695,521	0.93%	46,943	20
Fire Mains (344)	0			21
Services (345)	434,567	3.33%	53,830	22
Meters (346)	136,099	5.00%	18,659	23
Hydrants (348)	172,639	1.59%	13,843	24
Other Transmission and Distribution Plant (349)	1,838	5.00%	421	25
Total Transmission and Distribution Plant	1,945,127		151,329	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					7,743	1
312					0	2
313					0	3
314					116,335	4
315					0	5
316					0	6
317					6,740	7
	0	0	0	0	130,818	
321					23,250	8
322					0	9
323					25,706	10
324					0	11
325					155,189	12
326					0	13
327					0	14
328					15,847	15
	0	0	0	0	219,992	
331					88,518	16
332	955				149,842	17
	955	0	0	0	238,360	
341					0	18
342					522,096	19
343					742,464	20
344					0	21
345	2,323	5,316			480,758	22
346	5,799		170		149,129	23
348	434	103			185,945	24
349	1,643	616			0	25
	10,199	6,035	170	0	2,080,392	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	4,988	5.88%	0	27
Computer Equipment (391.1)	43,693	25.00%	9,033	28
Transportation Equipment (392)	139,411	12.50%	20,825	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	49,258	5.88%	2,927	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	76,117	10.00%	9,828	33
Communication Equipment (397)	7,305	9.09%	443	34
SCADA Equipment (397.1)	22,326	9.09%	15,645	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	343,098		58,701	
Total accum. prov. directly assignable	2,771,229		317,151	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,771,229		 317,151	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	753				4,235	27
391.1	8,898				43,828	28
392	25,152		5,000	(2,485)	137,599	29
393					0	30
394	3,544				48,641	31
395					0	32
396	70,000		36,500	(12,175)	40,270	33
397	1,067				6,681	34
397.1					37,971	35
398					0	36
399					0	37
	109,414	0	41,500	(14,660)	319,225	
	120,568	6,035	41,670	(14,660)	2,988,787	
					0	38
	120,568	6,035	41,670	(14,660)	2,988,787	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			117,388	117,388	1
February			115,913	115,913	2
March			116,992	116,992	3
April			120,781	120,781	4
May			138,768	138,768	5
June			118,597	118,597	6
July			137,415	137,415	7
August			145,155	145,155	8
September			121,577	121,577	9
October			122,990	122,990	10
November			103,930	103,930	11
December			107,785	107,785	12
Total for year	0	0	1,467,291	1,467,291	
Less: Measured or estimated water used in main flushing and water treatment during year				14,650	13
Less: Other utility use				40,900	14
Other utility use explanation: Estimated loss due to leaks.					15
Water pumped into distribution system				1,411,741	16
Less: Water sold				1,221,397	17
Losses and unaccounted for				190,344	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: N/A					20
Maximum gallons pumped by all methods in any one day during reporting year				6,907	21
Date of maximum: 7/10/2000					22
Cause of maximum: Unidirectional flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				1,459	24
Date of minimum: 12/24/2000					25
Total KWH used for pumping for the year				1,941,480	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL FIELD	1	53	36	1,063,575	Yes	1
EAST WELL FIELD	1	40	24	297,093	Yes	2
WEST WELL FIELD	2	60	36	123,989	Yes	3
EAST WELL FIELD	2	48	24	485,778	Yes	4
EAST WELL FIELD	3	54	24	483,047	Yes	5
EAST WELL FIELD	4	63	24	553,877	Yes	6
EAST WELL FIELD	5	90	24	525,893	Yes	7
EAST WELL FIELD	6	58	16	486,723	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1E	BOOSTER #2E	PUMP #1E	1
Location	NITRATE PLANT	NITRATE PLANT	EAST EDDY	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE-BOWLER	5
Year Installed	1998	1998	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	650	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1998	1998	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1W	PUMP #2E	PUMP #2W	14
Location	WEST EDDY	EAST EDDY	WEST EDDY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1999	1999	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,275	1,100	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	22
Year Installed	1962	1976	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	100	125	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #3E	PUMP #4E	PUMP #5E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	FAIRBANKS-MORSE	LAYNE-BOWLER	5
Year Installed	1998	1995	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	1,250	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1998	1972	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #6E			14
Location	EAST EDDY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS-MORSE			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	US ELECTRIC			22
Year Installed	1972			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST HILL	SOUTH SIDE	WEST HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1976	1962	1962	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	138	152	151	10
Total capacity in gallons	1,000,000	500,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	OTHER			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	N			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	9,626	0	0	0	9,626	1
M	D	4.000	6,282	0	0	0	6,282	2
M	D	6.000	205,703	44	0	0	205,747	3
M	D	8.000	60,878	1,875	0	0	62,753	4
M	D	10.000	4,260	0	0	0	4,260	5
M	D	12.000	105,082	6,178	0	0	111,260	6
M	D	16.000	41,409	0	0	0	41,409	7
M	D	20.000	6,086	0	0	0	6,086	8
Total Within Municipality			439,326	8,097	0	0	447,423	
M	D	6.000	1,640	0	0	0	1,640	9
Total Outside of Municipality			1,640	0	0	0	1,640	
Total Utility			440,966	8,097	0	0	449,063	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	400	0	9	0	391		1
M	0.750	1,191	0	19	0	1,172		2
M	1.000	2,481	47	7	0	2,521		3
M	1.250	6	0	0	0	6		4
M	1.500	136	1	0	0	137		5
M	2.000	257	2	0	0	259		6
M	4.000	18	0	0	0	18		7
M	6.000	33	14	0	0	47		8
M	8.000	70	2	0	0	72		9
M	10.000	3	0	0	0	3		10
M	12.000	5	0	0	0	5		11
Total Utility		4,600	66	35	0	4,631	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,037	7	33	(2,694)	2,317	203	1
0.750	0	114	0	2,694	2,808	287	2
1.000	201	0	0	0	201	26	3
1.500	78	5	1	0	82	50	4
2.000	79	3	3	0	79	15	5
3.000	30	2	0	0	32	12	6
4.000	15	0	0	0	15	8	7
6.000	11	0	1	0	10	4	8
8.000	3	1	2	0	2	1	9
Total:	5,454	132	40	0	5,546	606	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,048	96	3	1	0	169	2,317	1
0.750	1,990	667	26	6		119	2,808	2
1.000	46	112	23	7	0	13	201	3
1.500	0	52	13	6	0	11	82	4
2.000	0	29	16	12	0	22	79	5
3.000	0	11	5	1	0	15	32	6
4.000	0	1	8	1	0	5	15	7
6.000	0	0	3	0	0	7	10	8
8.000	0	0	0	1	0	1	2	9
Total:	4,084	968	97	35	0	362	5,546	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	702	22	2		722	2
Total Fire Hydrants	702	22	2	0	722	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	722
Number of distribution system valves end of year:	934
Number of distribution valves operated during year:	476

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #624-Pumping Labor and Expenses

Expense decreased from \$34,481 to \$21,948. 1999 was higher as a result of outside lab testing for bacteria (\$4,841), VOC testing (\$8,580) and other increased testing costs.

Account #633-Maintenance of Pumping Equipment

This account decreased from \$37,529 to \$13,811. This account was higher in 1999 due to the cleaning and chlorination of pumping equipment related to water quality problems.

Account #642-Operation Labor and Expenses-Water Treatment

This expense account decreased by \$17,856. During 1999, the new operation of the nitrate removal system required additional labor. In 2000, overtime in this area was reduced by \$5,235 and regular wages were reduced by \$11,117

Account #676-Maintenance of Meters

This account increased by \$11,322. 605 meters were tested in 2000 compared with 511 in 1999. Of the 94 additional meters tested, 82 were 1" or larger.

Account #923-Outside Services Employed

During 2000, \$74,640 was paid to an engineer for troubleshooting of the source and distribution system for possible sources of bacterial problems and alternative disinfection methods.

Account #926-Employee Pensions and Benefits

Employee health insurance coverage increased 39 percent or \$21,403 in 2000 due to rate increases and 2 additional staff covered.

Property Tax Equivalent (Water) (Page W-07)

The municipality has authorized a lower tax equivalent. On May 19, 1998 a resolution was passed by the City Council that eliminated the tax equivalent on the nitrate removal plant. This issue was considered by the PSC and incorporated in the 1998 rate case which was authorized and put into effect on June 1, 1998.

Accumulated Provision for Depreciation - Water (Page W-10)

Adjustments in column (i) are for gains realized on disposal of fixed assets.

Water Mains (Page W-17)

The water mains added during 2000 were financed by assessments against property owners at \$17.00 per foot for \$77,812, by a county contribution of \$66,374, and utility funds of \$115,184.

Water Services (Page W-18)

Water services added during 2000 were financed by application of Cz-1. 3/4" or 1" at \$600 and larger at actual cost.

Meters (Page W-19)

Adjustment column (e) amounts are for the reclassification of 3/4" meters out of the 5/8" category.
